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Sustainability Report

2025

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## Letter from the Board

At KÖLLA Group, we consider sustainability not as an isolated objective, but as the framework that defines how we conduct our business and project our future. In an increasingly demanding and changing business environment, our ambition is to remain an organisation capable of generating value in a responsible, balanced and sustainable way.

Our history, covering more than a century, is the result of constant evolution. Throughout this time, we have successfully transformed ourselves, diversified our business and strengthened our relationships with customers, suppliers and teams, whilst always maintaining a firm commitment to excellence and reliability.

This history reflects not only the Group's ability to adapt, but also the consolidation of a business model based on trust, closeness and the creation of long-term value.

Some time ago, we took a further step in this evolution by integrating sustainability as a structural pillar of our strategy. This involves rethinking not only how we operate, but also how we make decisions, how we manage our impacts and how we contribute to the development of our environment.

This approach involves moving away from a traditional business vision

towards a model in which the creation of economic value is explicitly aligned with generating positive social and environmental impact.

This strategic vision enables the KÖLLA Group to anticipate the risks and opportunities arising from the transition towards more sustainable economic models, thereby strengthening its resilience in an increasingly demanding global environment.

The principles of ethics, responsibility and respect have historically guided our activities. Far from being recent developments, they form the foundation upon which our corporate culture has been built. Today, we reinforce these principles through more advanced management tools, measurable criteria and higher internal standards.

In this regard, sustainability is progressively being incorporated into decision-making processes, integrating environmental, social and governance criteria into the organisation's day-to-day management.

We understand that our responsibility extends beyond our direct operations. We therefore work to extend our commitments across the entire value chain, promoting responsible practices in collaboration with our partners and contributing to the sustainable development of the communities in which we operate.

This broader view of responsibility enables us to address the indirect impacts associated with the Group's activities more effectively, particularly in areas such as the supply chain and logistics.

This commitment also translates into greater involvement in sectoral and collaborative initiatives that drive common standards and foster market transformation.

This Sustainability Report, the fifth we have published, outlines the main progress made during the year, as well as the challenges that continue to shape our roadmap. Through this document, we reinforce our commitment to acting transparently and being accountable for our performance in sustainability.

Our management model is based on a consolidated Ethics System, a Sustainability Policy fully integrated into the organisation, and a 2022–2025 Sustainability Strategy that has guided our priorities and actions.

This strategy ends this year, having enabled us to structure our commitment to sustainability in a clear and concrete manner, as well as to make significant progress in key areas linked to this commitment.

Furthermore, during the final quarter of 2025, we have worked together to define our new 2026–2030 Sustainability Strategy, which will enable us to significantly strengthen the integration of sustainability into both our supply

chain and our value proposition.

At the same time, we continue to work on the continuous improvement of our measurement and reporting systems, with the aim of increasing the traceability, comparability and reliability of ESG information. In line with this development, the KÖLLA Group is moving towards a management model increasingly focused on performance measurement, incorporating indicators that allow for the objective assessment of progress in sustainability.

All of this reflects a shared purpose that gives meaning to our work and guides our decisions: passion

**„To use all our experience and passion to build a healthy and sustainable future for the planet and people“.**

This shared purpose acts as the cornerstone of our corporate culture, aligning all our teams around a common vision of sustainable development.

We are aware that the challenges we face require commitment, innovation and collaboration. We will therefore continue to promote a business model that combines competitiveness and responsibility, convinced that progress is only possible if it is built on sustainable foundations.

We thank all the people and organisations that are part of this journey for their involvement and trust.



Emilio Maura

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## 1. Who we are

KÖLLA Group is an international business group specialising in the sale of fruit and vegetables, operating across the entire agri-food value chain. From production at origin to distribution in destination markets, the company acts as an integrator, facilitating connections between the various players in the food system.

This role as an integrator allows us to optimise the efficiency of the supply chain and improve coordination between the different stages, contributing to greater resilience within the agri-food system.

With a history of more than a hundred years, KÖLLA Group has established a leading position in the fruit and vegetable sector, based on specialisation, operational reliability and the building of strong relationships with its stakeholders. This development has been based on management focused on generating long-term value, progressively incorporating environmental, social and governance criteria into its business activities.

The progressive integration of ESG criteria has enabled the Group to adapt its business model to new regulatory and market requirements, strengthening its competitiveness in a changing environment.

In line with the principles established by international sustainability reporting standards, the organisation approaches its activities by considering the impacts, risks and opportunities associated with its operations and value chain.

This approach facilitates the identification of materiality issues and the prioritisation of actions aimed at maximising positive impacts and mitigating risks.

The KÖLLA Group's corporate identity is centred on its vision "Trust bears fruit", which summarises the organisation's commitment to responsible, transparent management focused on continuous improvement. This principle is reflected in the way the company interacts with customers, suppliers, employees and other stakeholders.



KÖLLA Group currently distributes more than 163 varieties of fruit and vegetable products, guaranteeing high standards of quality, food safety and traceability. To this end, it has certified management systems and control procedures in place to ensure compliance with regulatory and market requirements.

These systems ensure product consistency and strengthen customer confidence in markets that are increasingly demanding in terms of quality and food safety.

The company is progressively integrating sustainability criteria into the development of its product portfolio, including aspects related to product origin, the environmental impact of packaging materials and resource efficiency.

This Sustainability Report contains consolidated information on the environmental and social performance of the KÖLLA Group, including its subsidiaries and those in which it holds a majority stake, in accordance with the principles of transparency and comparability promoted by GRI and ESRS.

Furthermore, the report progressively incorporates references aligned with simplified frameworks such as VSME, with the aim of facilitating the understanding and comparability of the information for different stakeholders.

With an operational presence in 71 countries, the Group's activities are structured around a business model that integrates the following key functions: Coordination of the agri-food supply chain, facilitating the link between production and distribution channels, based on criteria of efficiency, traceability and sustainability.

- Technical and commercial advice to producers and customers, promoting the adoption of practices aligned with standards of quality, sustainability and efficiency.
- Logistics management focused on resource optimisation, reducing environmental impact and the continuous improvement of operational processes.
- Product quality assurance through control systems, certification and periodic evaluation.

This approach enables KÖLLA Group to play an active role in transforming the agri-food sector, driving more responsible practices throughout the entire value chain.



## Value chain and relationships with producers

KÖLLA Group recognises the strategic relevance of its supply chain to the global sustainability of its operations. In this context, producers are an essential part of the business model, not just as suppliers, but as partners with whom long-term relationships are established.



This relationship-based approach helps to improve the stability of the supply chain and facilitates the implementation of sustainable practices at source.

The company promotes a collaborative model based on trust, transparency and joint development, facilitating access to technical knowledge and encouraging the adoption of responsible agricultural practices. This approach contributes to improving production efficiency, product quality and alignment with international standards.

The exchange of technical knowledge is a key element in the continuous improvement of agricultural processes and the reduction of environmental impacts.

In line with emerging due diligence requirements, KÖLLA Group is making progress in integrating ESG criteria into the assessment and monitoring of its supply chain.

This progress includes the progressive development of assessment tools that enable the identification of potential risks and the establishment of improvement plans with suppliers.

Likewise, the identification and management of potential environmental and social impacts associated with activities at origin is being promoted through internationally recognised tools and standards.

Furthermore, during 2025 we carried out a collaborative project with Bayer CropScience to improve biodiversity in citrus crops, as part of their Baydiversity initiative. This collaboration was implemented in a pilot trial at one of our key citrus suppliers. Based on the positive results obtained, in 2026 we will work with other citrus suppliers with the aim of implementing the biodiversity improvements that have already been tested.

This type of initiative reinforces the Group's commitment to the transition towards more sustainable and resilient production models.

This improvement in biodiversity enables better production management, reducing the use of products that have a negative impact. This represents a first step towards regenerative agriculture, which seeks not only the health of the tree, but the overall health of the countryside.

Regenerative agriculture is set to become a key area of development for the Group in the coming years, in line with trends in the agri-food sector.



## Own brands and market positioning

As part of its commercial strategy, KÖLLA Group has developed a portfolio of own brands that strengthen its position in the markets in which it operates. These brands are an extension of the corporate values and enable the Group's commitments to quality, traceability and sustainability to be communicated to the end consumer.

Own brands act as a key vehicle for communicating the Group's values and reinforcing its differentiation in the market.



Products commercialised under these brands are subject to selection, control and verification processes that guarantee compliance with demanding standards throughout the entire supply chain.

These processes help to ensure consistency between the value proposition and the end consumer's experience.

Through this strategy, the company helps to promote more responsible consumption habits and increase transparency regarding the origin and characteristics of its products.

## People and Organisation

The human team is a key element in the KÖLLA Group's value creation. At the end of the financial year, the organisation had 149 professionals, 78% of whom work full-time and 93% of whom are on permanent contracts, reflecting an employment model focused on stability and talent retention.

This model helps to consolidate an organisational culture based on commitment, continuity and professional development. The team is distributed across seven countries and is characterised by its cultural and professional diversity, which provides a global perspective and enriches the organisation's ability to adapt.

The diversity of the team is a key element for innovation and decision-making in a complex international environment. The company promotes policies focused on equal opportunities, inclusion and professional development, aligned with

the social principles set out in international standards.

Likewise, continuous training and skills development initiatives are promoted, with the aim of strengthening human capital and responding to the sector's current and future challenges.

Continuous training enables the team's capabilities to be adapted to technological, regulatory and market changes.



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## Corporate structure and tax liability

As part of the Group's organisational development, during the 2022 financial year KÖLLA Group relocated its tax headquarters from Switzerland to Germany. This process was carried out in accordance with the applicable regulations in both jurisdictions, ensuring compliance with the relevant legal, tax and regulatory requirements at all times.

The transition was accompanied by the adaptation of financial reporting processes and the audit of the consolidated accounts under the new regulatory framework, ensuring the consistency, reliability and transparency of the Group's financial information. KÖLLA Group's tax management is based on a strict approach to compliance with tax obligations in all countries in which it operates. Each of the companies within the Group acts in accordance with the tax legislation applicable in its respective jurisdiction, contributing responsibly to the economic and social systems in which it operates.

This commitment is founded on a policy of responsible taxation that promotes practices aligned with international principles of transparency, avoiding artificial structures and ensuring an appropriate correlation between economic activity and taxation. KÖLLA Group's tax policy forms part of its overall governance and regulatory compliance framework, aimed at strengthening corporate integrity, accountability and stakeholder trust. This approach helps to ensure ethical management consistent with the values that define KÖLLA

Group’s organisational culture. Furthermore, the company is making progress in systematising its internal tax controls, incorporating oversight and monitoring mechanisms that enable potential risks to be identified and managed proactively.

In line with best practices in governance, KÖLLA Group periodically assesses its tax performance, with the aim of ensuring alignment with international standards and reinforcing its commitment to fair tax contribution.

This approach reflects the Group’s commitment to acting responsibly in all areas of its operations, contributing to the sustainable development of the regions in which it operates and strengthening relationships based on trust and transparency on a global scale.

## KÖLLA GROUP 2024

### Social

149 employees 53% of our employees are men 47% of our employees are women	1.285 hours of training 49,5% of training for men 50,5% of training for women
10.000 €	Contribution to social organizations
82% of our suppliers	Global Gap-Grasp certified

### Environmental

Corporate Carbon Footprint (CCF 2021)	261,68	t CO <sub>2</sub> e
GHG emissions intensity (GHG emissions per employee)	1,75	t CO <sub>2</sub> e / EE
20% of our suppliers	Global Gap Spring certified	

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## 2. Our commitment to sustainability

### 2.1. Our stakeholders and materiality issues

At KÖLLA Group, we recognise that sustainability is an essential element in creating long-term value and in the responsible management of our business. In this regard, business performance cannot be assessed only in economic terms, but must also be judged by its contribution to the social and environmental spheres, as well as its ability to meet the expectations of stakeholders. This approach allows for the balanced integration of the various dimensions of business development, promoting a more complete view of the organisation's impact.

Our approach is based on identifying, understanding and actively considering these expectations, integrating them into decision-making processes and the definition of our strategic priorities. This approach reinforces the coherence between business goals and the principles of sustainable development.

Our relationship with our stakeholders is structured around a model of continuous, structured and two-way dialogue, which enables us to identify concerns, anticipate risks and detect opportunities for improvement. This process is a key element in strengthening relationships based on trust, transparency and long-term collaboration.

The two-way approach to dialogue facilitates the incorporation of external perspectives into internal management, strengthening our ability to adapt. Furthermore, this dialogue is progressively integrated into internal planning

and management processes, contributing to more informed decision-making that is aligned with ESG criteria.

The main stakeholders with whom the KÖLLA Group maintains regular interaction include:

## OUR KEY STAKEHOLDERS



In line with international sustainability reporting standards, the company has developed a systematic process for identifying and assessing material issues, with the aim of determining those topics that are most relevant to both the business and its stakeholders.

This process forms the basis for defining strategic priorities and for structuring the sustainability reporting system.

This analysis has been based on an assessment of the context in which the organisation operates, taking into account:

- The current and potential impacts arising from its activities
- The risks and opportunities associated with the environment
- The expectations and concerns of stakeholders



This approach is based on a simplified double materiality framework, which combines impact criteria (environmental and social) with business relevance criteria, in line with the recommendations of the VSME standard.

Applying this approach enables the Group's management to align with emerging regulatory trends in sustainability.

The results obtained have made it possible to prioritise the most significant issues and establish a solid basis for defining the Group's sustainability strategy. In this way, materiality serves as a key tool for guiding resource allocation, setting targets and monitoring ESG performance.

Prioritising materiality issues facilitates the concentration of efforts in those areas where the Group can generate the greatest positive impact.

Furthermore, the company plans to review this analysis periodically to ensure it is continuously updated and aligned with developments in the regulatory, sectoral and social context.

This periodic review will enable the incorporation of new risks and opportunities arising from changes in the environment, thereby strengthening the Group's ability to anticipate future developments.

Within the framework of the ESG approach, the materiality issues identified are incorporated into the Sustainability Policy and the Group's Strategy, ensuring the integration of these aspects into operational management and medium- and long-term planning.

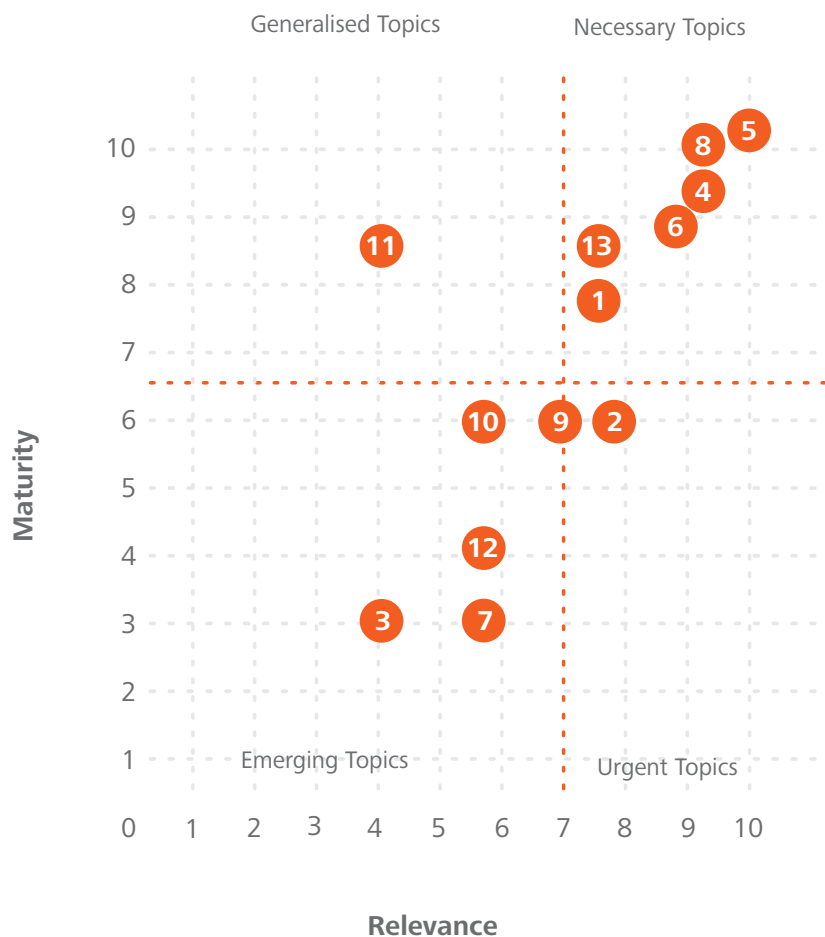
This integration reinforces the coherence between the materiality analysis and the execution of the business strategy.

This process enhances the traceability between identified impacts, strategic priorities and monitoring indicators, facilitating more structured and transparent management.

The traceability of these elements is a key aspect in ensuring the credibility of the sustainability report.

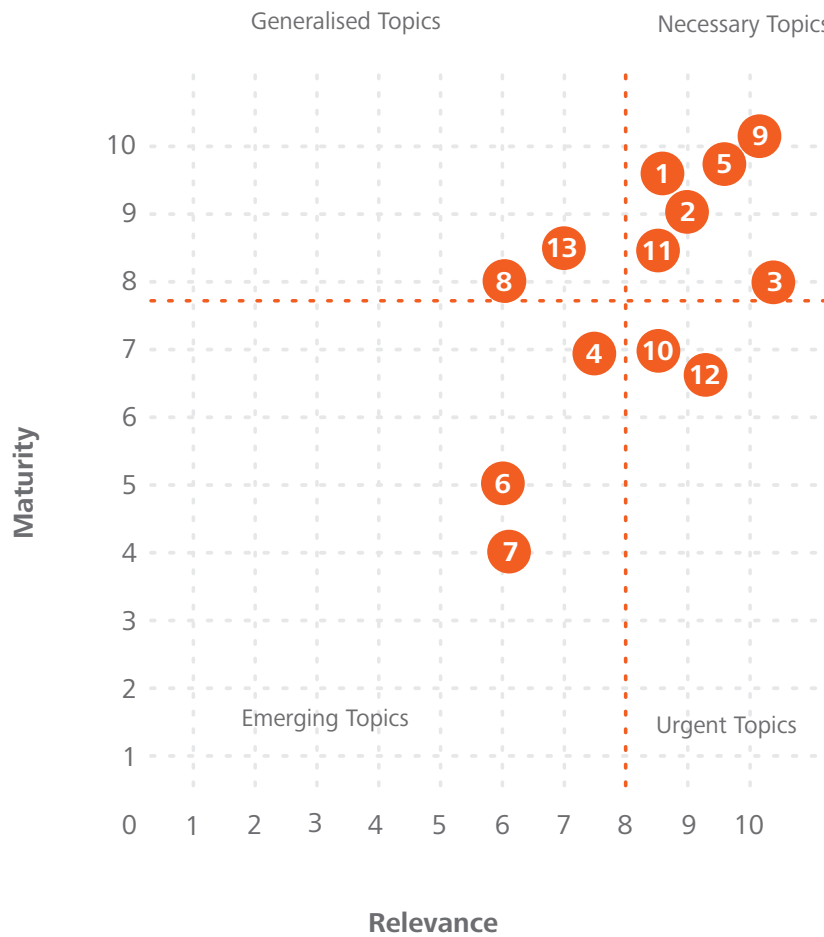
Below are the sustainability context matrixes that show the prioritisation of materiality issues across the environmental, social and governance dimensions.

## Sustainability Context Matrix | Environmental Scope



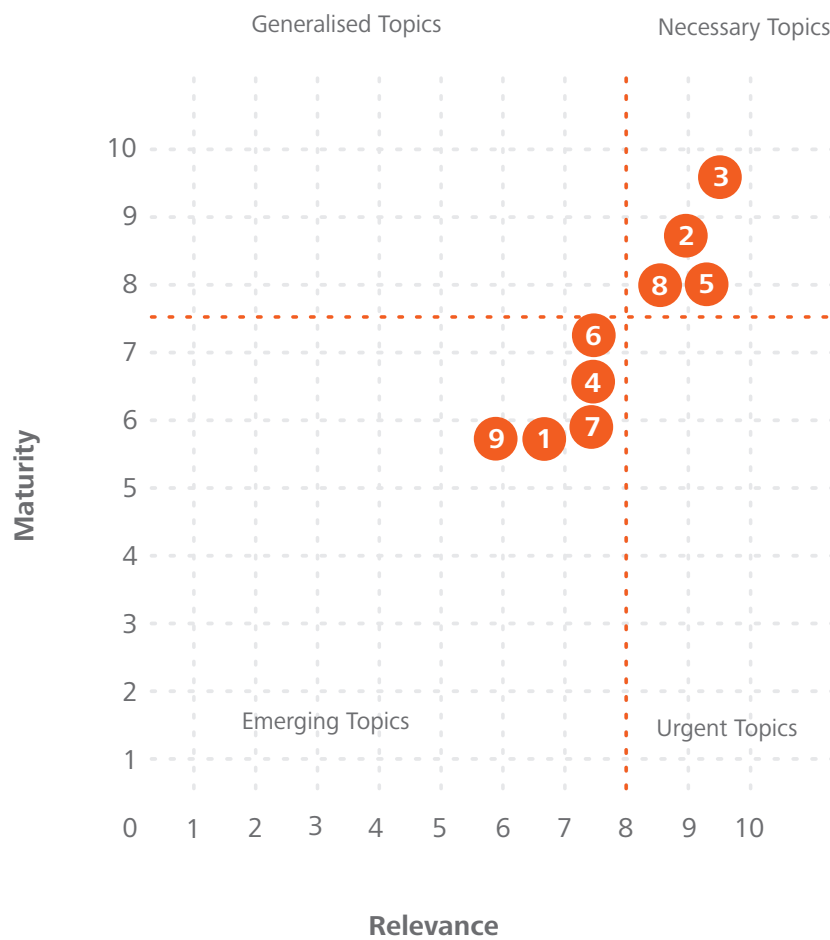
- 1 Use fo chemicals for production
- 2 Packaging volumen
- 3 Re-use of packaging
- 4 Recycled Packaging
- 5 Greenhouse emissions
- 6 Environmental Monitoring of suppliers
- 7 Food waste
- 8 Waste generated
- 9 Use fo water for production
- 10 Enviromental impact of warehousing
- 11 Resuable materials used for transport
- 12 Transformed waste
- 13 Organic production

## Sustainability Context Matrix | Social Scope



- 1 Living incomes and living wages
- 2 Child labour
- 3 Forced labour
- 4 Discrimination
- 5 Freedom of Association
- 6 Rights of local communities
- 7 Working hours
- 8 Health and safety at work
- 9 Impact of human health
- 10 Gender equality
- 11 Social monitoring of suppliers
- 12 Work-Life balance
- 13 Social development of the communities

## Sustainability Context Matrix | Governance Scope



- 1 Anti-corruption policy
- 2 Sustainability area
- 3 Sustainability policy
- 4 Due diligence on human rights
- 5 Ethical code
- 6 Sustainability risk analysis
- 7 Transparency
- 8 Traceability
- 9 Tax approach

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## 2.2. Integrating sustainability at KÖLLA Group

Sustainability forms part of KÖLLA Group's management model and is a key element in the definition of its business strategy. Throughout its history, the organisation has evolved towards an approach in which the generation of economic value is closely linked to environmental, social and governance responsibilities.

This commitment has been formalised through the adoption of a Corporate Sustainability Policy, which sets out the common principles and criteria that must guide the actions of all Group companies, regardless of the country or operational context.

This policy ensures a consistent approach to sustainability management, facilitating the integration of ESG criteria into decision-making processes and day-to-day operations.

Its purpose is to provide the organisation with a structured framework that guarantees the coherence, consistency and traceability of sustainability actions throughout the entire value chain.

In this context, the Sustainability Policy sets out five priority areas that guide the Group's actions:



**Human rights:**

commitment to respecting, protecting, and promoting fundamental rights in all our activities and supply chains.

**Environment:**

responsible action to mitigate environmental impact, promote efficiency in the use of resources, and contribute to the fight against climate change.

**Regulatory compliance:**

strict adherence to the laws, regulations, and ethical standards applicable in each jurisdiction, promoting a culture of integrity and responsibility.

**People:**

creation of a safe, inclusive, and respectful work environment that promotes the personal and professional development of our teams.

**Suppliers:**

building sustainable and ethical relationships with our business partners, based on trust, transparency, and mutual respect.

Based on these commitments, sustainability is integrated as a horizontal element across all the Group's activities, influencing operational management, strategic planning and relations with different stakeholders.

This approach enables progress towards a more structured management model, in which ESG priorities are progressively incorporated into internal systems for control, monitoring and performance evaluation.

The Sustainability Policy also provides the basis for the Group's Sustainability Strategy, ensuring alignment between the commitments made and the actions implemented.

In this regard, the integration of sustainability is not limited to the definition of goals, but is reflected in day-to-day operations through established management systems covering quality, food safety and regulatory compliance. The convergence of these systems with ESG criteria strengthens the Group's ability to manage risks, improve operational efficiency and respond to growing regulatory and market demands.

This comprehensive approach enables the consolidation of practices already firmly established within the organisation, such as traceability, process control and continuous improvement, extending their scope towards a more holistic management of environmental and social impact.

Furthermore, all entities within the KÖLLA Group participate in a continuous process of verification and improvement through the periodic renewal of certifications in key areas such as quality, food safety and sustainability.

	BIO	Demeter	Fairtrade	IFS Broker	BIO Suisse	QS	IFS Logistics	CoC	GMP+	Rainforest Alliance	BRC
Bern	●	●		●	●			●	●		
Bozen	●										
Düsseldorf	●		●	●		●					
München	●			●			●				
Roussillon											
Valencia			●	●				●		●	
Türkei	●			●							
Overseas				●							
London								●			●

These certifications not only guarantee compliance with international standards, but also serve as management tools that drive continuous improvement and alignment with industry best practices.

In this way, KÖLLA Group reinforces its position as an organisation committed to responsible, transparent management focused on creating long-term sustainable value.

## 2.3. Sustainability as an axis of strategic development

Sustainability is a central element in the definition and evolution of KÖLLA Group's business model. With the aim of effectively integrating ESG criteria into business management and responding to the growing demands of the context, the company has developed its 2022–2025 Sustainability Strategy, designed as a key tool to guide decision-making and structure its priorities.

This strategy establishes a framework for action that enables the Group to move systematically towards integrating sustainability across all its areas of activity, aligning business goals with the generation of positive impact in environmental, social and governance areas.

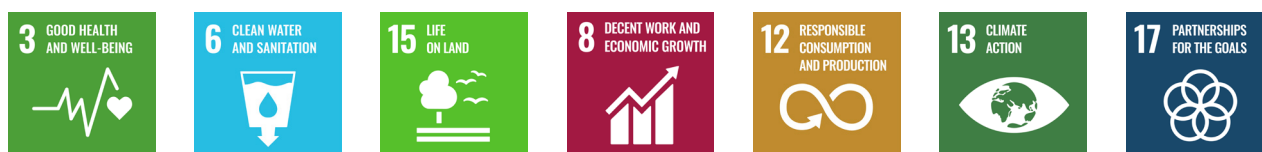
The definition of this roadmap reflects the need to anticipate the main challenges facing the agri-food sector, such as climate change, pressure on natural resources, supply chain traceability and growing expectations regarding corporate responsibility.

The approach adopted is based on the integration of ESG (Environmental, Social and Governance) criteria, enabling a transversal approach to the impacts, risks and opportunities associated with the Group's activities, whilst strengthening its resilience and ability to adapt in a changing environment.

In this regard, sustainability is progressively being incorporated into strategic planning, risk management and performance evaluation processes, contributing to a more comprehensive view and more informed decision-making.

The Sustainability Strategy is structured around the previously identified materiality issues and our Sustainability Policy, ensuring that the defined lines of action respond both to business priorities and to the expectations of stakeholders. This alignment allows resources to be focused on those areas where the Group can generate the greatest shared value.

Furthermore, the strategy establishes a direct link with the Sustainable Development Goals (SDGs), identifying those to which the KÖLLA Group’s activities can make the most significant contribution.



	Strategic lines	Main Goal
Environmental Scope	Develop a transparent and traceable process to know the environmental impact of our value chain..	Monitor the integration of the environmental impact in our suppliers.
	Reduce the environmental impact of the KÖLLA Group and its value chain.	Measuring and reduce the carbon footprint of the KÖLLA Group and its suppliers.
Social Scope	Supervise the respect of Human Rights in our value chain.	Monitor the integration of the social criteria in our suppliers.
	Generate alliances with relevant sustainability agents in the KÖLLA Group context.	Support national and international leading organisations in the field of sustainability.
Governance Scope	Integrate our commitment to ethics and sustainability at KÖLLA Group culture and Corporate Governance.	Generate a shared culture of commitment to ethical and sustainable KÖLLA Group proposal.

This alignment makes it easier to measure the impact of the initiatives developed and strengthens the coherence between the corporate strategy and international sustainability frameworks.

The initiatives driven under this strategy are consistently integrated into the Group's operations, reinforcing its ability to offer a value proposition based on quality, innovation and responsibility.

In particular, sustainability acts as a factor that reinforces practices already established within the organisation, such as food safety, traceability and quality control, extending its scope to a broader management of environmental and social impacts.

This approach enables KÖLLA Group not only to respond to current market demands but also to position itself competitively in relation to future regulatory requirements and industry trends.

Furthermore, the integration of sustainability into the value proposition helps to strengthen the Group's differentiation, generating competitive advantages based on trust, transparency and adaptability.

Sustainability, therefore, is not viewed as an accessory element, but as a factor that drives the evolution of the business model, enabling KÖLLA Group to

move towards balanced and sustainable growth in the long term.

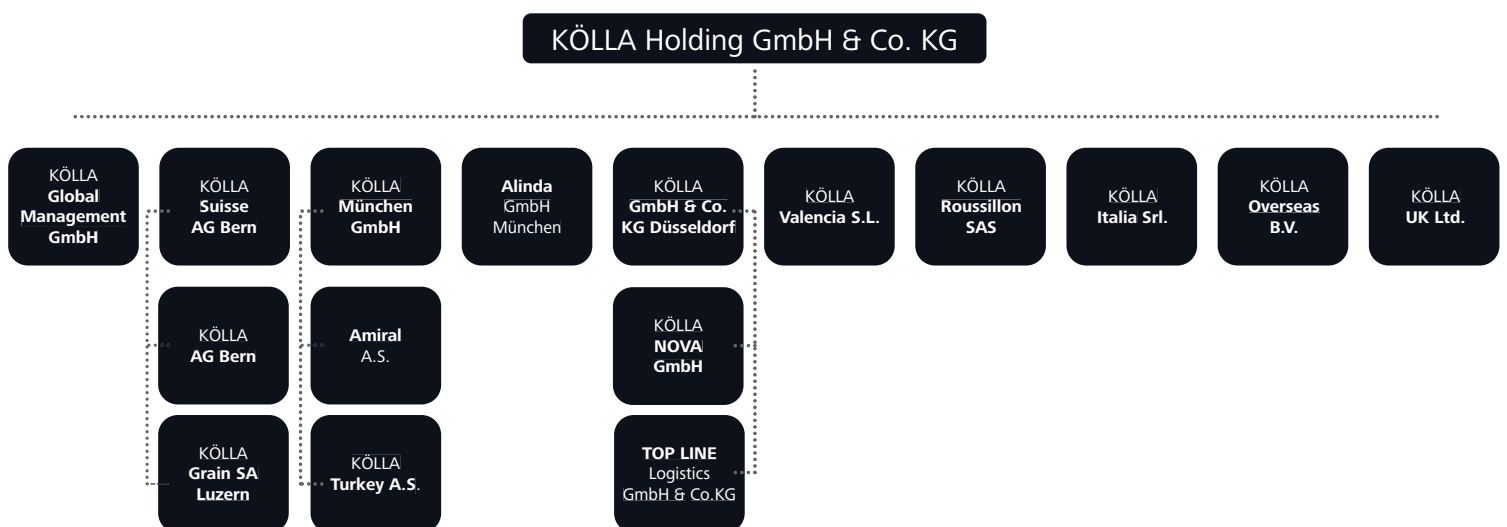
This strategic positioning will be reinforced by the roll-out of the new Sustainability Strategy 2026–2030, aimed at deepening the integration of ESG criteria into the supply chain and developing value-added solutions for clients and consumers.

### 3. Governance

KÖLLA Group has a well-established corporate structure, with its holding company based in Germany. The Group comprises nine legal entities that operate in a coordinated manner under the umbrella of KÖLLA Holding GmbH & Co. KG, enabling the efficient and aligned management of its various international activities.

This structure facilitates coordination between the different business units and ensures consistency in the implementation of the corporate strategy globally. The organisation’s governance model is based on principles of accountability, transparency and control, aimed at ensuring adequate oversight of business activities and decision-making consistent with the Group’s strategic goals.

These principles form the basis for solid management aligned with best practices in corporate governance.



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The management and supervision of the holding company rests with a governing body comprising four members with executive responsibilities, who assume direct responsibility for the management of the Group. This governing body plays a key role both in defining corporate strategy and in monitoring its implementation.

The concentration of executive functions within this governing body enables agile decision-making that is aligned with the Group's strategic priorities. As part of its functions, the management body explicitly incorporates the oversight of environmental, social and governance (ESG) aspects, ensuring that these are progressively integrated into strategic decision-making and business management.

This integration reinforces the incorporation of ESG criteria at the highest levels of the organisation, ensuring their alignment with corporate strategy. Sustainability and due diligence are part of the responsibilities assumed at top management level, which reinforces their integration into the governance structure and their alignment with corporate objectives, thereby linking sustainability to risk management and long-term value creation.

This approach is supported by a compliance system that establishes the necessary mechanisms to ensure compliance with applicable legislation, as well as the adoption of ethical standards across all the Group's activities. This system enables the correct implementation of sustainability principles in day-to-day operations to be structured, monitored and continuously assessed, acting as

a key element in ensuring consistency between KÖLLA Group's commitments and their practical application.

Compliance system incorporates internal control procedures, risk identification and incident monitoring, contributing to a more robust and proactive approach to governance that enables the anticipation of potential deviations and strengthens the capacity to respond.

Furthermore, it promotes a corporate culture based on integrity and accountability, facilitating the early detection of potential deviations and reinforcing stakeholder confidence.

Corporate culture is an essential element for the effectiveness of the governance system.

With the aim of strengthening ethical management and the integration of sustainability across the different areas of the business, KÖLLA Group has established a cross-functional Ethics Committee to coordinate initiatives related to ethics and sustainability in a structured manner.

This body comprises representatives from different functional areas — including quality, marketing, sales and sustainability — as well as the Group's chief executive, ensuring a comprehensive vision aligned with corporate strategy.

The Ethics Committee's main function is to promote, coordinate and oversee initiatives related to business ethics and sustainability, ensuring consistency between operational practices and the KÖLLA Group's values, contributing to

strengthening the integration of ESG criteria across the organisation.

This body also acts as a space for interdepartmental coordination, facilitating the integration of ESG criteria across the various business areas.

During 2025, the Ethics Committee played a key role in the development of the new Sustainability Strategy 2026–2030, with each participant contributing their perspective on the new challenges regarding the improvement and integration of sustainability within the company.

Overall, KÖLLA Group's governance model ensures structured, transparent management aligned with the principles of good governance, contributing to the creation of sustainable value and the strengthening of stakeholder confidence given the growing regulatory demands regarding sustainability.

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### 3.1. KÖLLA Group's Ethical Commitment

At KÖLLA Group, business ethics form a structural element of the organisation and an essential component of the way in which the Group conducts its business. Our commitment to a responsible business model, focused on sustainable development, is underpinned by a corporate culture based on sound principles that guide the behaviour of everyone who forms part of the company.

This ethical culture translates into a consistent way of acting, in which business decisions are not only driven by economic criteria but also incorporate social, environmental and governance considerations. In this way, the Group reinforces its responsibility towards its employees, partners, communities and the environment in which it operates.

This approach allows ethics to be integrated as a key element in risk management and the protection of corporate reputation, contributing to the long-term sustainability of the business.

Corporate values represent the basis on which this commitment is built and constitute the framework that guides individual and collective conduct within the organisation.

## OUR VALUES

KÖLLA's ethical commitment

### CODE OF CONDUCT

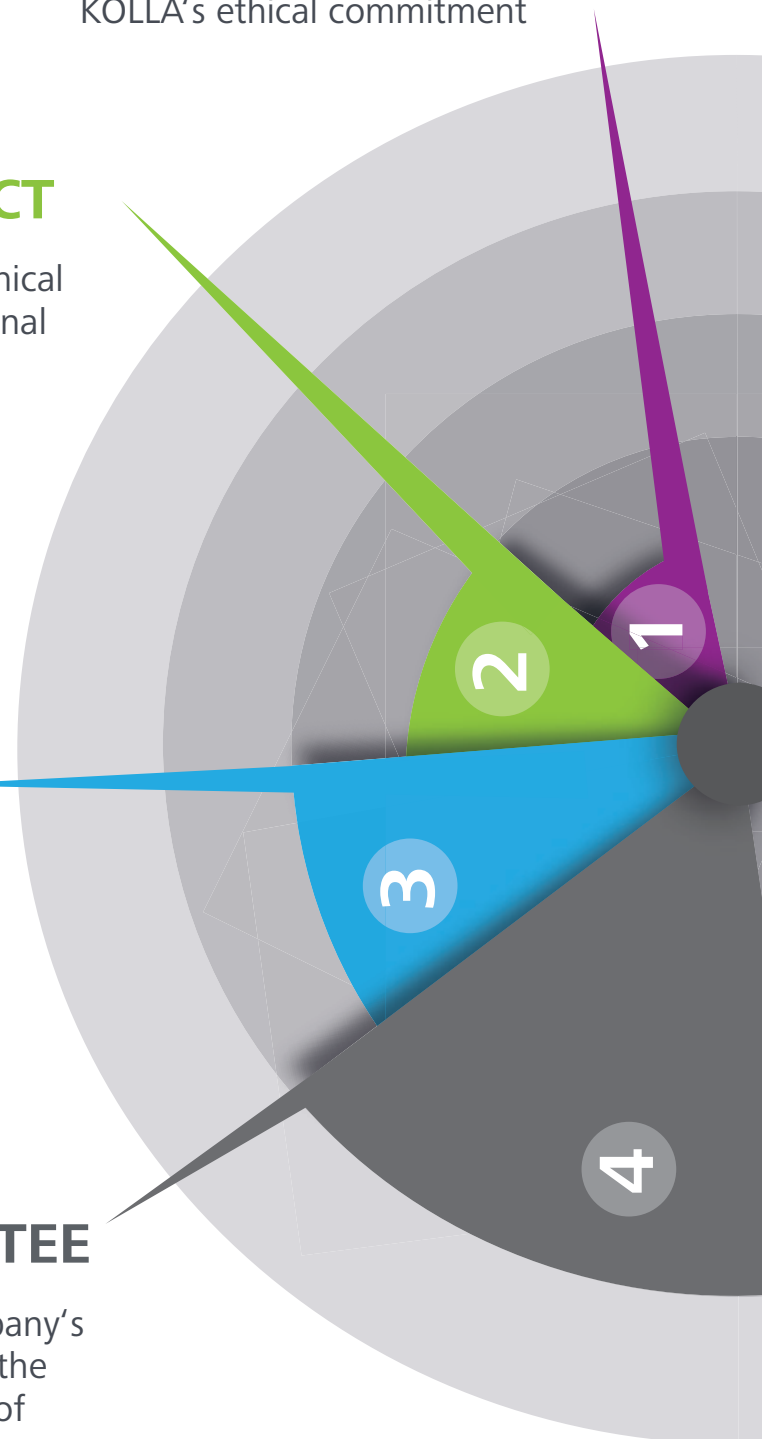
The implementation of our Ethical Code in our internal and external relationships.

### ETHICAL CHANNEL

The way in which any stakeholder can contact us to report a breach of our code of ethics or code of conduct.

### ETHICAL COMMITTEE

The space in which the company's ethical issues are solved and the implementation of the code of ethics and code of conducts developed.



## The KÖLLA Values

Everything that we do is based on strong values that we have clearly defined for our company.

### **RELIABILITY**

We are as good as our word and a reliable partner.

### **HONESTY**

We say things how they really are.

### **LOYALTY**

We have nurtured and enjoy many long-term relationships.

### **APPRECIATION**

We value our people, products and our environment.

### **TRANSPARENCY**

We are transparent in our workings, communications and share our expertise.

### **RESPECT**

We treat each other with respect and are open to different opinions and constructive criticism.

### **SUSTAINABILITY**

We consider and manage our economic, social and environmental impact on people and planet.

### **SENSE OF RESPONSIBILITY**

We take responsibility for everything that we do.

With the aim of applying these values to specific day-to-day behaviours, KÖLLA Group has developed a Code of Conduct that sets out the guidelines and principles governing the conduct of everyone associated with the organisation.

This Code defines the expected behaviour in three key areas:

- Expected behaviour in the relationship of KÖLLA Group employees to each other and to the other people with whom they interact.
- Expected behaviour in the relationship between KÖLLA Group employees and the environment and its natural resources.
- Expected behaviour in the relationship of employees to the KÖLLA Group, its customers and its suppliers.

The Code of Conduct is a key tool for ensuring integrity in business activities, setting out a clear position against unethical practices such as corruption, fraud, bribery or any form of unfair competition.

Compliance with the Code is mandatory for all employees, regardless of their position within the organisation or geographical location.

To ensure its proper implementation, the KÖLLA Group actively promotes the Code of Conduct, making it accessible through internal channels and delivering training initiatives designed to enhance understanding and practical application. This approach helps to foster an organisational culture based on transparency, individual accountability and consistency in decision-making.

During the 2025 financial year, no complaints were received regarding corrupt practices, regulatory non-compliance or behaviour against to the Group's ethical principles, reflecting the organisation's high level of commitment to integrity and compliance.

To strengthen the oversight of these principles, KÖLLA Group has a cross-functional Ethics Committee, comprising representatives from different areas of the organisation.

The purpose of this committee is to ensure compliance with the Code of Conduct, promote best practices and encourage continuous improvement in the area of business ethics. Furthermore, the Ethics Committee acts as a body for analysing and resolving potential ethical risk situations, ensuring rigorous management aligned with the Group's values.

In line with this commitment, an Ethics Channel has been in place since 2024 for all companies within the KÖLLA Group, designed as an accessible and secure mechanism for reporting concerns, suggestions or potential non-compliance. This channel is available not only to employees but also to other stakeholders, reinforcing the Group's approach to transparency and openness.

The Ethics Channel guarantees the confidentiality of communications, the protection of whistleblowers and the absence of retaliation, ensuring that all reports received are handled rigorously and responsibly.

Although no reports were received through this channel during the year, the Group has defined procedures in order to manage any incidents that may arise. These procedures include the assessment of cases, the adoption of corrective measures and the monitoring of the actions implemented, thereby contributing to the strengthening of the internal control system.

The Ethics Committee is the body responsible for analysing the reports received and determining the necessary actions to correct any potential deviations and mitigate risks.

Taken together, this ethical framework reinforces the KÖLLA Group's commitment to responsible and transparent corporate governance, aligned with the highest standards of conduct, thereby consolidating the trust of its stakeholders and its position as an organisation committed to sustainability.

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## 3.2. Our compliance system

KÖLLA Group's compliance system is a key component of its governance model, ensuring regulatory compliance, risk management and the effective integration of ethical and sustainability principles across all its activities.

This system is coherently aligned with the Sustainability Policy, the Code of Conduct and the work of the Ethics Committee, forming a comprehensive framework that guarantees the continuous monitoring of the commitments undertaken by the Group.

This integrated approach enables compliance management to be aligned with the business's strategic goals, strengthening the organisation's ability to anticipate risks and respond proactively to environmental challenges.

The compliance system is based on a structured analysis of ethical and sustainability risks, covering both the Group's own operations and the supply chain in the different countries where the Group operates. This analysis enables the identification, assessment and prioritisation of potential risks, facilitating the definition of appropriate preventive and control measures.

Environmental Topics	Social Topics
Food Loss & Waste	Discrimination
Biodiversity	Freedom of Association
GHG Emissions	Healthy & Safe Workplace
Soil Degradation	Migrant Labour
Fertiliser use	Working Poverty
Pesticide use	Working Hours
Climate Change Vulnerability	Forced & Bonded Labour
Overall Water Risk	Women's Rights & Gender Equality
Ozone-depleting substance consumption	Indigenous and Community Land Rights

This process of analysis incorporates ESG criteria, enabling environmental, social and governance considerations to be integrated into risk assessment, in line with international best practice.

As a result of this governance and control model, during the year 2025 KÖLLA Group has not received any complaints relating to regulatory non-compliance in the countries in which it operates, which demonstrates the robustness of the prevention and monitoring mechanisms in place.

The compliance system is fully integrated with the Group's quality and food safety management systems, enabling cross-functional and consistent risk management throughout the entire value chain.

This integration facilitates a preventive approach, based on the continuous monitoring of indicators and the early identification of potential deviations.

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## Responsible supply chain management

KÖLLA Group extends its compliance system beyond its direct operations, incorporating strict criteria into the management of its supplier network.

In particular, the Group verifies that all its fruit and vegetable suppliers comply with the applicable regulations in the countries of origin and destination, particularly with regard to food safety and public health.

Compliance with standards relating to the use of authorised products is also required, as is the adoption of fair and safe working conditions.

This approach strengthens traceability and transparency in the supply chain, helping to minimise reputational and operational risks.

In this regard, the Group is collaborating with key customers on issues such as water management, child labour and other relevant social and environmental aspects.

During the year 2025, no incidents relating to non-compliance with food safety standards were recorded, which reinforces the confidence of customers and other stakeholders.

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## Quality standards and certifications

KÖLLA Group sets stringent requirements for its suppliers, including mandatory certification under international standards such as GlobalG.A.P., or, if this is not possible, the conduct of external audits by specialist agencies.

In addition, the Group has a central quality and food safety team that continuously monitors the quality and safety of products through systematic controls, including analyses at source and at various points in the supply chain.

This system ensures compliance with maximum residue limits and other requirements established both by legislation and by customers, who are becoming increasingly demanding in terms of sustainability.

Specific aspects subject to control include:

- Absence of genetically modified products
- Non-use of ionising radiation
- Compliance with residue limits

Furthermore, the Group has implemented the Agriplace digital platform as a tool for document management and monitoring regulatory compliance throughout the supply chain.

This tool helps to improve operational efficiency, transparency and real-time monitoring capabilities.

## **Adaptation to customer requirements**

KÖLLA Group operates in an context where customers have specific requirements regarding quality, sustainability and regulatory compliance.

In this framework, the Group adapts its processes to ensure compliance with these requirements, extending these standards throughout the supply chain and establishing monitoring and evaluation mechanisms.

This ability to adapt is a key differentiator for the Group, strengthening its market position and its relationship with customers.

Suppliers contractually assume the obligation to carry out risk analyses aimed at product protection, identifying critical points in their processes.

Compliance with the established requirements is subject to periodic evaluation, at least once a year, through audits and the monitoring of performance indicators.

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## Packaging and labelling control

With regard to packaging service providers, KÖLLA Group requires compliance with internationally recognised standards such as IFS, BRC or equivalent GFSI standards.

These requirements guarantee both the safety of materials in contact with food and the accuracy of labelling information, including aspects such as origin, variety and product characteristics.

During the year 2025, no incidents relating to labelling or customer information were recorded, confirming the effectiveness of the control systems in place.

## Human rights and social compliance

As part of its compliance system, the KÖLLA Group also incorporates the monitoring of social and human rights aspects throughout its value chain.

During the 2025 financial year, no incidents were recorded relating to:

- Discrimination
- Child or forced labour
- Human rights violations
- Violations of freedom of association

This result reflects the effectiveness of the control mechanisms and the Group's commitment to international standards, including the principles of the International Labour Organisation (ILO).

This approach reinforces KÖLLA Group's position as a responsible player within the international agri-food sector.

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## 4. Environmental Impact

### 4.1. Our commitment to more sustainable packaging

Sustainable packaging management is one of the KÖLLA Group's key environmental priorities, given its significance in terms of waste generation and the carbon footprint associated with the fruit and vegetable distribution sector. This area represents one of the sector's main sources of environmental impact, which reinforces the strategic importance of the measures adopted in this regard.

In this context, the Group has adopted a strategic approach aimed at minimising the environmental impact of packaging materials throughout their entire life cycle, from design to final disposal.

This approach is based on the principles of the circular economy, prioritising reduction at origin, the reuse of materials and the incorporation of recyclable or compostable solutions.

Applying these principles reduces dependence on virgin raw materials and improves resource efficiency. With the aim of advancing in this direction, KÖLLA Group drives innovation processes in collaboration with customers, suppliers and technology partners, promoting the development of more sustainable packaging solutions tailored to market demands.

This collaborative model accelerates the transition towards packaging formats with a lower environmental impact, whilst maintaining standards of quality, food safety and product functionality.

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As part of this strategy, the Group has progressively incorporated materials with a lower environmental impact, prioritising the use of renewable, recycled or bio-based raw materials, as well as solutions compatible with recycling or composting processes.

The selection of materials is based on eco-design criteria that take into account both their origin and their behaviour at the end of their useful life.

**Key solutions implemented include:**

- Food-grade recycled paper, with 50% recycled content
- Grass-based paper used in cardboard and corrugated cardboard
- Paper made from plant waste, such as tomato stalks or sugarcane
- Trays made from recycled PET
- Compostable cellulose nets with bio-PLA labels
- Wood pulp trays
- Packaging made from agricultural waste
- Compostable films of biological origin (bio-PE and bio-PLA)

These solutions meet eco-design criteria, aimed at reducing resource consumption, optimising material weight and facilitating proper management at the end of their useful life.

As part of its commitment to environmental responsibility, KÖLLA Group takes responsibility for the management of packaging once its life cycle has ended, actively participating in recovery and recycling schemes in the countries where it operates.

In particular, in Germany, the Group participates in the dual waste management system, ensuring the separate collection and proper treatment of the packaging it markets.

This model helps to close the material cycle, promoting their reintroduction into the production system and reducing dependence on virgin raw materials. Thanks to these initiatives, an estimated reduction of 277 tonnes of CO<sub>2</sub> was achieved during 2025, mainly resulting from the recycling of materials such as paper, cardboard and plastic.

- Food-grade recycled paper with 50% recycled content.
- Grass paper, in cardboard and corrugated cardboard quality, with up to 40% grass content.
- Paper made from 100% vegetable waste such as tomato stalks and sugar cane waste.
- Recycled PET trays.
- Home-compostable cellulose nets with bio-PLA (polylactide) labels.
- Wood pulp trays
- Trays made from agricultural waste.
- Industrially compostable films, such as those made from bio-PE (sugarcane bio-polyethylene) or corn starch bio-PLA.



This result highlights the positive impact of the measures taken and reinforces the effectiveness of the approach adopted in the sustainable management of packaging.

Furthermore, KÖLLA Group is a member of the Green Dot (Der Grüne Punkt) certification scheme, which guarantees compliance with requirements regarding the recovery and recycling of packaging, as well as the traceability of the materials used.

Participation in such schemes enhances the organisation's transparency and credibility on environmental matters, aligning it with the most demanding standards of the European market.

Taken together, these initiatives reflect the Group's commitment to continuous improvement in environmental management, contributing to the reduction of the impact associated with its operations and the development of a more sustainable business model.

Looking ahead, KÖLLA Group will continue to make progress in optimising its packaging solutions, exploring new innovative alternatives that enable it to further reduce its environmental impact and respond to growing regulatory and market demands.

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## 4.2. Our commitment to more sustainable transport and logistics

Logistics and transport are an essential part of KÖLLA Group's operations and, at the same time, one of the main areas of environmental impact, particularly in terms of greenhouse gas emissions and resource consumption.

This area is responsible for a significant proportion of the Group's indirect emissions, particularly in the context of its international operations.

In this context, the Group has adopted an approach aimed at improving the efficiency of its logistics operations, integrating sustainability criteria into the planning, execution and monitoring of transport processes.

This approach forms part of a progressive emissions reduction strategy, focused on route optimisation, the selection of more sustainable modes of transport and collaboration with logistics partners aligned with these objectives.

### **Efficient cold chain management**

One of the critical aspects of transporting fruit and vegetable products is the control of environmental conditions during transit. KÖLLA Group ensures the proper preservation of products through continuous monitoring of variables such as temperature, humidity and ventilation.

This rigorous control maintains product quality from origin to final destination, whilst also contributing to the reduction of food waste.

Optimising the cold chain not only improves product quality but also reduces losses, avoiding additional environmental impacts associated with waste.

## **Selection of transport modes**

KÖLLA Group applies criteria of efficiency and sustainability when choosing transport modes, prioritising those options with the lowest environmental impact.

### **In this regard:**

- Sea freight is used as the preferred option for goods from overseas markets, due to its lower carbon footprint per tonne transported.
- Within Europe, road transport is used as the primary solution, selecting operators that guarantee efficiency and speed.
- Air freight is limited to exceptional situations where no viable alternatives exist.

This hierarchy of transport modes allows us to optimise the balance between sustainability, operational efficiency and product quality.

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## **Route and load optimisation**

KÖLLA Group works continuously to improve logistics planning, in collaboration with its specialist partners.

Key measures adopted include:

- Prioritising direct routes
- Maximising load capacity
- Reducing empty trips

Furthermore, methodologies such as cross-docking and return freight are applied, which improve the efficiency of logistics resource use.

These practices directly contribute to reducing fuel consumption and transport-related emissions.

## **Collaboration with logistics partners**

KÖLLA Group's logistics strategy is based on collaboration with specialist operators who meet high standards of efficiency and sustainability.

We therefore promote the gradual incorporation of environmental criteria into the selection of logistics suppliers, encouraging the use of more efficient technologies and responsible transport practices.

## Focus on continuous improvement

KÖLLA Group's commitment to more sustainable logistics translates into the implementation of measures aimed at improving operational efficiency and reducing the environmental impact of its activities.

To fulfil this commitment, we pursue a strategy of collaboration with specialist operators who meet high standards of efficiency and sustainability.

We therefore promote the gradual incorporation of environmental criteria into the selection of logistics providers, encouraging the use of more efficient technologies and responsible transport practices.

Looking ahead, KÖLLA Group will continue to explore innovative solutions to further reduce emissions, including new technologies, alternative fuels and digital tools for logistics optimisation.

Together, these initiatives reflect the progressive integration of sustainability into logistics management, contributing to a business model that is more efficient, responsible and aligned with current environmental challenges.

### 4.3. Carbon footprint

Measuring the carbon footprint is a key tool for managing KÖLLA Group’s climate impact, enabling us to quantify the greenhouse gas emissions associated with our operations and define measures aimed at reducing them. During the year 2025, we have once again calculated our carbon footprint for Scopes 1 and 2, thereby consolidating our commitment to continuous improvement in environmental matters and to the transition towards a low-carbon business model.

This process forms part of a progressive approach to climate management, aimed at expanding the scope of measurement and gradually incorporating the most significant indirect emissions associated with the value chain (Scope 3).

Corporate Carbon Footprint (CCF 2021)	261,68	t CO <sub>2</sub> e
GHG emissions intensity (GHG emissions per employee)	1,75	t CO <sub>2</sub> e / EE

The analysis carried out has made it possible to quantify total emissions of 261.68 tonnes of CO<sub>2</sub> equivalent.

Measuring these emissions enables us to identify the main sources of impact and set priorities for action aimed at reducing them.

## **Emissions reduction measures**

In line with the results obtained, KÖLLA Group has launched several initiatives aimed at reducing its carbon footprint, addressing both direct emissions and those resulting from energy consumption.

Key measures implemented include:

- Promoting more sustainable travel among employees, through incentives for purchasing bicycles and using public transport
- Reducing paper consumption in offices
- Improving the environmental impact of the packaging used
- Replacing lighting with more energy-efficient alternatives.

These actions are complemented by measures adopted in the area of logistics (section 4.2), where route optimisation and the selection of more efficient modes of transport contribute significantly to the reduction of indirect emissions.

## **Energy efficiency and continuous improvement**

Carbon footprint management is closely linked to improving energy efficiency in the Group's operations.

In this regard, KÖLLA Group works to identify opportunities to optimise energy consumption, as well as to progressively evaluate alternatives based on renewable energy sources.

Furthermore, the regular measurement of the carbon footprint enables continuous monitoring of environmental performance and assessment of the effectiveness of the measures implemented.

This approach facilitates data-driven decision-making and reinforces the integration of climate criteria into the business strategy.

## **Commitment to climate action**

KÖLLA Group is making progress towards consolidating a more efficient business model that is aligned with the challenges derived from climate change.

Looking ahead to the coming years, KÖLLA Group will continue to develop its decarbonisation strategy, with the aim of expanding the scope of measurement, improving data quality and defining more specific reduction targets.

These initiatives reflect the organisation's commitment to reducing its environmental impact and contributing to the transition towards a low-carbon economy.

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## 5. Social Impact

KÖLLA Group's social commitment is founded on the belief that the creation of business value must go hand in hand with a positive impact on the people and communities with which it interacts.

This commitment enables the social dimension to be integrated as a key element in the long-term sustainability of the business model.

In this regard, the social dimension of sustainability is integrated across the Group's activities, covering both internal talent management and its relationship with the environment in which it operates.

This approach aligns with international principles on corporate social responsibility, incorporating criteria related to workplace wellbeing, equal opportunities, training and professional development, as well as respect for human rights throughout the value chain.

KÖLLA Group recognises that people are a strategic asset for the organisation, and that their development, commitment and well-being are key elements in ensuring the long-term sustainability of the business.

We therefore promote a working environment based on safety, inclusion, stability and continuous development, reinforcing our position as a responsible employer.

## 5.1. Our people

At KÖLLA Group, human capital management is based on a comprehensive approach that prioritises the well-being, safety and development of our people, recognising their fundamental role in achieving the organisation's strategic objectives.

**In 2025, the KÖLLA Group had a workforce of 149 professionals, with a balanced gender distribution, comprising 53% men and 47% women.**

This composition reflects the organisation's commitment to diversity and equal opportunities, aspects that form part of its corporate culture.

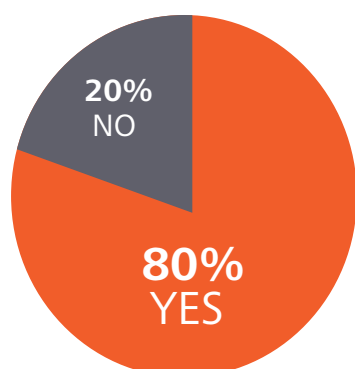
During the year 2025, 14 new people joined the Group, of whom 7 were women and 7 were men, helping to maintain a balance in the workforce composition.



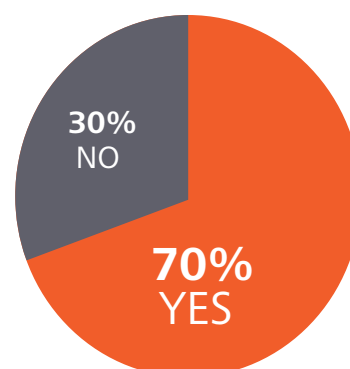


In connection with the development of the new Sustainability Strategy, it is important to highlight the launch of a specific sustainability questionnaire, which assessed the current integration of sustainability into the company's management, as well as the challenges in this area.

In this regard, it is important to note the positive perception that currently exists regarding the integration of sustainability.



Are you familiar with KÖLLA's sustainability strategy?



Do you feel well-informed about sustainability at KÖLLA and know how you can contribute in your daily work?

## **Health and Safety at Work**

KÖLLA Group ensures compliance with current health and safety regulations across all its operations, with the aim of providing a safe and secure working environment for all its employees.

Health and safety at work is a priority in the Group's people management. To this end, regular training sessions on occupational risk prevention are held, integrating this knowledge into day-to-day operations.

Furthermore, health and safety committees have been established at its main workplaces, particularly in Germany, which meet regularly to assess performance, identify risks and propose improvement measures.

These committees help to reinforce a culture of prevention, based on risk anticipation and the continuous improvement of working conditions.

Occupational safety management is further supported by a dedicated in-house manager who coordinates preventive measures in collaboration with external bodies.

## **Health and Safety at Work**

KÖLLA Group actively promotes measures aimed at promoting a healthy work-life balance for its employees, recognising that this is key to the team's well-being and motivation.

Key initiatives include flexible working hours policies, which allow employees to adapt their working hours to their personal and family needs.

Access to work-life balance leave is also facilitated, particularly in relation to the care of children and dependent relatives.

During the year 2025, a total of 6 people benefited from these measures, of whom 5 were women and 1 was a man.

## Training and development

Talent development is a strategic priority for KÖLLA Group, both from a business perspective and in terms of the professional growth of its employees. The Group has a structured training plan covering technical skills as well as commercial, management and language skills, tailored to the specific needs of each area.

During 2025, a total of 1,285 hours of training were delivered, representing an average of over 8.5 hours per employee.

The distribution of these hours was as follows:

**637 hours for men**  
**647 hours for women**

This training initiative helps to strengthen the organisation's internal capabilities and improve its competitiveness in a global environment.

## Training and development

KÖLLA Group's employment model is characterised by its focus on stability and quality of employment.

In this regard, during 2025:

**78% of employees work full-time**  
**93% of contracts are permanent**

These indicators reflect the Group's commitment to creating stable employment and retaining talent, contributing to a robust and sustainable working environment.

## 5.2. Our commitment to the community

KÖLLA Group’s commitment to society extends beyond its business activities, integrating a vision of responsibility that covers both its direct context and those where its activities have an indirect impact.

The organisation understands that creating sustainable value also involves actively contributing to social development, supporting initiatives that promote equal opportunities, resilience and improved living conditions for communities. This approach is put into practice through social collaboration, support for social initiatives and participation in development projects, all aligned with corporate values and sustainability principles.

### Support during the DANA

KÖLLA Group actively participates in support initiatives during emergency situations, such as the DANA in the province of Valencia. We would like to thank the Red Cross for recognising our collaboration and, above all, for their work during the most tragic days of the DANA and up to the present day.



## International cooperation and sustainable development

KÖLLA Group's social commitment extends beyond the local sphere to include international cooperation initiatives aimed at improving living conditions in particularly vulnerable contexts.

In this regard, during the year 2025, KÖLLA Group renewed its partnership with Oxfam Intermón, a leading organisation in the field of humanitarian aid and sustainable development.

This partnership forms part of a social contribution strategy aimed at generating a long-term positive impact in developing communities.



KÖLLA Group's contribution to the project in Honduras amounted to €10,000, supporting an initiative focused on sustainable rural development and the economic empowerment of women in the regions of La Paz and Intibucá.

This project promotes an integrated model based on:

- Strengthening local savings structures and access to credit
- Promoting agricultural and collective production initiatives
- Improving access to local markets
- Adopting sustainable agroecological practices
- Strengthening women's leadership and participation in local governance

This comprehensive approach enables the simultaneous addressing of the economic, social and environmental dimensions of sustainable development.

Among the main impacts generated, the following are particularly noteworthy:

- Strengthening the role of women as economic agents
- Reducing poverty in rural areas
- Promoting sustainable agricultural practices
- Improving social cohesion and local governance

Contributing to initiatives of this kind enables KÖLLA Group to extend its positive impact beyond its direct activities, aligning with the Sustainable Development Goals.

For KÖLLA Group, social action forms part of its responsibility as an organisation and is conceived as an ongoing commitment.

The company prioritises collaboration with organisations that guarantee a measurable, transparent and sustainable impact, thereby reinforcing the effectiveness of its contributions.

In this regard, we will continue to develop initiatives that contribute to improving people's living conditions, particularly in vulnerable contexts, reaffirming our role as an agent committed to social development.

## **Collaboration with international sectoral organisations**

Collaboration with international organisations is a key element of KÖLLA Group's sustainability approach, as it helps to strengthen the integration of environmental, social and governance criteria both within the Group's own operations and throughout the supply chain.

In a context marked by increasing regulatory requirements, evolving international standards and growing market demand for transparency, participation in such initiatives facilitates access to reference frameworks, best practices and opportunities for sectoral collaboration that help strengthen sustainability management.

*In this regard, KÖLLA Group collaborates with initiatives such as SIFAV (Sustainability Initiative Fruit and Vegetables) and Appellando, two initiatives that are particularly relevant for advancing sustainability and its progressive integration into the value chain.*

Participation in SIFAV is particularly significant due to its sector-specific focus on fruit and vegetables. This initiative drives the development of more sustainable supply chains through lines of work centred on environmental performance, social aspects and due diligence, whilst also fostering

collaboration between companies, civil society organisations and other sector stakeholders.

Furthermore, the collaboration with Appellando reinforces the social and due diligence dimensions of sustainability by promoting harmonised grievance mechanisms within supply chains. Its approach helps to improve the ability to detect, manage and remedy potential incidents related to human rights and the environment, whilst simultaneously strengthening trust, transparency and efficiency in the management of these issues.

Through these collaborations, KÖLLA Group is making progress in consolidating a more structured management model, capable of integrating sustainability not only as a corporate commitment but also as an operational criterion in its relationships with suppliers and other supply chain partners.

Furthermore, participation in such platforms enables the Group to anticipate future regulatory requirements and strengthen its capacity to meet market expectations regarding sustainability, due diligence and corporate responsibility.

Overall, the collaboration with SIFAV and Appellando reflects KÖLLA Group's commitment to being an active player in collective initiatives that contribute to transforming the agri-food sector towards more sustainable, transparent and responsible models.

# Legal notice

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KÖLLA Group has reported the information cited in this GRI content index for the period 2024 with reference to the GRI Standards.